GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

PUBLIC SERVICES – Cooperation Department - Departmental proceedings against Sri R.Narendra Kumar, Assistant Registrar & the then Auditor, Polavaram Sub-Division, West Godavari District (Retired on 31.01.2025) – Sanction under Rule 20 of the A.P. Civil Services (CC&A) Rules 1991 read with Rule 9 of the A.P. Revised Pension Rules, 1980 - Article of Charge – Orders - Issued.

==========

AGRICULTURE & COOPERATION (VIG.II) DEPARTMENT

G.O.RT.No. 815 **Dated: 17-09-2025**

G.O.Ms.No.50, Agri., & Coop., (Vig.II) Dept., dated:17.09.2025.

--o0o--

O R D E R:

In pursuance of the sanction accorded by the Government, in the reference read above, under Sub-Clause (i) of clause (b) of sub-Rule (2) of Rule 9 of A.P. Revised Pension Rules, 1980 read with Finance Department Circular Memo No.993083/Fin01-HROCL/9/2019-HR-III, dated:15.03.2020 for initiating departmental proceedings against Sri R.Narendra Kumar, Assistant Registrar & the then Auditor, Polavaram Sub-Division, West Godavari District(Retired), it is considered necessary to hold an inquiry against the said Sri R.Narendra Kumar, Assistant Registrar & the then Auditor, Polavaram Sub-Division, West Godavari District(Retired), who conducted the audit for the financial year 2015-2016 failed to detect and report the financial and administrative irregularities occurred in the affairs of the Kurukuru PACS in accordance with the procedure laid down in rule 20 of A.P.C.S. (CC&A) Rules, 1991.

2. The substance of the imputation of misconduct or misbehaviour in respect of which the Inquiry is proposed to be held is set out in the enclosed statement of Article of Charge (Annexure-I & II). A list of documents by which, and a list of witnesses by whom, the Articles of Charges are proposed to be sustained are also enclosed (Annexure-III & IV).

3. Sri R.Narendra Kumar, Assistant Registrar & the then Auditor, Polavaram Sub-Division, West Godavari District (Retired) is directed to appear before the Disciplinary Authority within (10) days on receipt of this charge memo and submit his written statement of defense.

4. He is informed that an Inquiry will be held only in respect of those Article of Charges as are not admitted. He should, therefore, specifically admit or deny each article of charge.

5. Sri R.Narendra Kumar, Assistant Registrar & the then Auditor, Polavaram Sub-Division, West Godavari District(Retired) is further informed that, if he does not submit his written statement of defense on or before the date specified in Para.3 above, or does not appear in person before the Inquiring Authority or otherwise fails or refuses to comply with the provisions of Rule 20 of A.P.C.S. (CC&A) Rules, 1991 or the order/directions issued in pursuance of the said Rules, further action will be processed based on the material evidence.

(P.T.O.)

6. Sri R.Narendra Kumar, Assistant Registrar & the then Auditor, Polavaram Sub-Division, West Godavari District(Retired) is informed that Rule 24 of the Andhra Pradesh Civil service (Conduct) Rules, 1964 stipulates that under no circumstances Government Servant shall bring or attempt to bring any political or outside influence to bear upon any superior authority to further his interests in representation is received on his behalf from another person in respect of any matter dealt within these proceedings, it will be presumed that the said Sri R.Narendra Kumar, Assistant Registrar & the then Auditor, Polavaram Sub-Division, West Godavari District(Retired) is aware of such a representation and that it has been made at his instance and action will be taken against him for violation of Rule 24 of the Andhra Pradesh Civil Services (Conduct) Rules, 1964.

7. The receipt of this G.O. shall be acknowledged.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

(B.RAJSEKHAR)
EX-OFFICIO SPECIAL CHIEF SECRETARY TO OVERNMENT

To
Sri R.Narendra Kumar, Assistant Registrar & the then Auditor, Polavaram Sub-Division, West Godavari District (Retired),
(Through: the Commissioner for Cooperation & Registrar of Cooperative Societies, Andhra Pradesh, Guntur).

Copy to
The Commissioner for Cooperation & Registrar of Cooperative Societies, A.P., Guntur.
SF/SC.

// FORWARDED :: BY ORDER //

SECTION OFFICER

(Contind..3)

ANNEXURE-I

STATEMENT OF ARTICLES OF CHARGES FRAMED AGAINST SRI R.NARENDRA KUMAR, ASSISTANT REGISTRAR & THE THEN AUDITOR, POLAVARAM SUB-DIVISION (RETIRED ON 31.01.2025), WEST GODAVARI DISTRICT.

Article of charge-1:

That the said Sri R.Narendra Kumar, Assistant Registrar, while conducting Audit of the accounts of the Kurukuru Primary Agricultural Cooperative Credit Society Ltd., No.8E983, Kurukuru for the financial year 2015-16 failed to verify the cash books, other relevant records pertaining to Fertilizer business properly and to detect or report the Financial irregularities in his Audit Report amounting to Rs.51,17,996.00 resulting in a substantial loss to the society. Thus, he exhibited gross negligence and dereliction of duties and violated rule 3(1) of APCS Conduct, Rules, 1964.

Article of charge-2:

That the said Sri R.Narendra Kumar, Assistant Registrar, while conducting the Audit of the accounts of the Kurukuru Primary Agricultural Cooperative Credit Society Ltd., No.8E983, Kurukuru for the financial year 2015-16 failed to verify the cash books, other related records pertaining to Fertilizer business properly and to detect or report the Financial irregularities in his Audit Report to a tune of Rs.27,260.00 resulting in a substantial loss to the society. Thus, he exhibited gross negligence and dereliction of duties and violated rule 3(1) of APCS Conduct, Rules, 1964.

Article of charge-3:

That the said Sri R.Narendra Kumar, Assistant Registrar, while conducting Audit of the accounts of the Kurukuru Primary Agricultural Cooperative Credit Society Ltd., No.8E983, Kurukuru for the year 2015-16 failed to verify the cash books, other related records pertaining to seed business properly and to detect or report the Financial irregularities in his Audit Report to a tune of Rs.2,43,840.00 which caused loss to the society. Thus, he exhibited gross negligence and dereliction of duties and violated rule 3(1) of APCS Conduct, Rules, 1964.

Article of charge-4:

That the said Sri R.Narendra Kumar, Assistant Registrar, while conducting Audit of the accounts of the Kurukuru Primary Agricultural Cooperative Credit Society Ltd., No.8E983, Kurukuru for the year 2015-16 failed to verify the cash books, other related records pertaining to S.B. Accounts properly and to detect or report the Financial irregularities in his Audit Report to a tune of Rs.42,61,577.00 which caused loss to the society. Thus, he exhibited gross negligence and dereliction of duties and violated rule 3(1) of APCS Conduct, Rules, 1964.

Article of charge-5:

That the said Sri R.Narendra Kumar, Assistant Registrar, while conducting Audit of the accounts of the Kurukuru Primary Agricultural Cooperative Credit Society Ltd., No.8E983, Kurukuru for the year 2015-16

(P.T.O..4)

has failed to verify the cash books with reference to Byelaw and to detect or report the retention of cash balance in his Audit Report which caused loss to the society. Thus, he exhibited gross negligence and dereliction of duties and violated rule 3(1) of APCS Conduct, Rules, 1964.

ANNEXURE-II

STATEMENT OF IMPUTATIONS OF MISCONDUCT OR MISBEHAVIOR IN SUPPORT OF THE ARTICLES OF CHARGES FRAMED AGAINST SRI R.NARENDRA KUMAR, ASSISTANT REGISTRAR & THE THEN AUDITOR, POLAVARAM SUB-DIVISION, WEST GODAVARI DISTRICT(RETIRED ON 31.01.2025).

Basis of the charge-I

Sri R.Narendra Kumar, Assistant Registrar conducted the Final Audit for the year 2015-2016 and submitted the report without reporting any financial/Administrative irregularities in the affairs of the society. The District Cooperative Officer, West Godavari District, Eluru ordered an Inquiry *u/s* 51 of the APCS Act 1964 into the affairs of the Kurukuru PACS Ltd., Kurukuru.

The Inquiry Officer conducted Inquiry and submitted his report for Non-detection of defects. On review of inquiry report the District Cooperative Officer, East Godavari, Rajamahendravaram, directed the Divisional Cooperative Officer, Kovvur to initiate Disciplinary action against Departmental staff and to submit proposals for Non-detection of defects reported by the Inquiry Officer as detailed here under:

Misappropriation in Fertilizer sales amounts to a tune of RS. 1,18,83,685.00 during the years 2013-2014 to 2018-2019:

In this item, the Inquiry Officer reported that an amount of Rs.51, 17,996.00 fraud occurred in the period of Final Audit for the year 2015-16 of the society as detailed table in the Inquiry report at page no.13 vide item No.1. Hence, the charge.

Basis of the charge-2:

Sri R.Narendra Kumar, Assistant Registrar conducted the Final Audit for the year 2015-2016 and submitted the report without reporting any financial/Administrative irregularities in the affairs of the society. The District Cooperative Officer, West Godavari District, Eluru ordered an Inquiry u/s 51 of the APCS Act 1964 into the affairs of the Kurukuru PACS Ltd., Kurukuru.

The Inquiry Officer conducted Inquiry and submitted his report for Non-detection of defects. On review of inquiry report the District Cooperative Officer, East Godavari, Rajamahendravaram, directed the Divisional Cooperative Officer, Kovvur to initiate Disciplinary action against Departmental staff and to submit proposals for Non-detection of defects reported by the Inquiry Officer as detailed here under:

Total differences in Fertilizer sales less recorded or brought to the Cash Book of the society to a tune of Rs. 81,273.00 during the years 2014-15 to 2018-19.

In this item, the Inquiry Officer reported that an amount of Rs. 27,260.00 fraud occurred in the period of Final Audit for the year 2015-16 of the society as detailed in the Inquiry report at page no.19 vide item No.2. Hence, the charge.

(Contnd..5)

Basis of the charge-3:

Sri R.Narendra Kumar, Assistant Registrar conducted the Final Audit for the year 2015-2016 and submitted the report without reporting any financial/Administrative irregularities in the affairs of the society. The District Cooperative Officer, West Godavari District, Eluru ordered an Inquiry u/s 51 of the APCS Act 1964 into the affairs of the Kurukuru PACS Ltd., Kurukuru.

The Inquiry Officer conducted Inquiry and submitted his report for Non-detection of defects. On review of inquiry report the District Cooperative Officer, East Godavari, Rajamahendravaram, directed the Divisional Cooperative Officer, Kovvur to initiate Disciplinary action against Departmental staff and to submit proposals for Non-detection of defects reported by the Inquiry Officer as detailed here under:

Misappropriation of funds in the sale of seeds in the society purchased during the years 2015-16 and 2017-18 by the Chief Executive Officer of the society to a tune of RS. 4,20,350/- for the seed stores supplied by the Pedapadu LSCS Ltd., Pedapadu.

In this item, the Inquiry Officer reported that an amount of Rs. 2,43,840.00 fraud occurred in the period of Final Audit for the year 2015-16 of the society as detailed in the Inquiry report at page no.22 vide item NO.3. Hence charge.

Basis of the charge-4:

Sri R. Narendra Kumar, Assistant Registrar conducted the Final Audit for the year 2015-2016 and submitted the report without reporting any financial/Administrative irregularities in the affairs of the society. The District Cooperative Officer, West Godavari District, Eluru ordered an Inquiry u/s 51 of the APCS Act 1964 into the affairs of the Kurukuru PACS Ltd., Kurukuru.

The Inquiry Officer conducted Inquiry and submitted his report for Non-detection of defects. On review of inquiry report the District Cooperative Officer, East Godavari, Rajamahendravaram, directed the Divisional Cooperative Officer, Kovvur to initiate Disciplinary action against Departmental staff and to submit proposals for Non-detection of defects reported by the Inquiry Officer as detailed here under:

Misappropriation of funds committed by the secretary under various heads of items to tune of Rs. 42,61,577.00 in the society by misusing his powers and duties in the society:

In this item, the Inquiry Officer reported that an amount of Rs. 42,61,577.00 fraud occurred in the period of Final Audit for the year 2015-16 of the society as detailed in the Inquiry report at pages no. 25 and 26 vide item No.5. Hence, the charge.

Basis of the charge-5:

Sri R. Narendra Kumar, Assistant Registrar conducted the Final Audit for the year 2015-2016 and submitted the report without reporting any financial/Administrative irregularities in the affairs of the society. The District Cooperative Officer, West Godavari District, Eluru ordered an Inquiry u/s 51 of the APCS Act 1964 into the affairs of the Kurukuru PACS Ltd., Kurukuru.

(P.T.O…6)

The Inquiry Officer conducted Inquiry and submitted his report for Non-detection of defects. On review of inquiry report the District Cooperative Officer, East Godavari, Rajamahendravaram, directed the Divisional Cooperative Officer, Kovvur to initiate Disciplinary action against Departmental staff and to submit proposals for Non-detection of defects reported by the Inquiry Officer as detailed here under:

Maintenance of Excess cash balance volitionally and caused interest loss to a tune of RS. 1,87,269.00:

In this item, the Inquiry Officer reported that an amount of Rs. 39,520.00 interest on excess cash balances calculated for the period of Final Audit for the year 2015-16 of the society as detailed in the Inquiry report vide item No.6. Hence, the charge.

ANNEXURE-III

LIST OF DOCUMENTS BY WHICH THE ARTICLES OF CHARGE FRAMED AGAINST SRI R.NARENDRA KUMAR, ASSISTANT REGISTRAR & THE THEN AUDITOR, POLAVARAM SUB-DIVISION, WEST GODAVARI DISTRICT(RETIRED ON 31.01.2025) ARE PROPOSED TO BE SUSTAINED.

1. Section 51 Inquiry Report and further report of the Kurukuru PACS Ltd., Kurukuru.
2. Review in File No.DCO-CR-10PAC(INQ)/3/2019-CREDIT1-DCO-EG/, dated 29.02.2024 of the District Cooperative Officer, East Godavari, Rajamahendravaram on Section 51 Inquiry Report of the Kurukuru PACS.
3. Annexure containing details of the Auditors of Kurukuru PACS, Kurukuru as per Review of the District Cooperative Officer, East Godavari, Rajamahendravaram.

ANNEXURE-IV

LIST OF WITNESSES BY WHOM THE ARTICLES OF CHARGE FRAMED AGAINST SRI R.NARENDRA KUMAR, ASSISTANT REGISTRAR & THE THEN AUDITOR, POLAVARAM SUB-DIVISION, WEST GODAVARI DISTRICT(RETIRED ON 31.01.2025) ARE PROPOSED TO BE SUSTAINED.

1. Sri K.Narasimhamurthy, Assistant Registrar/Inquiry Officer of the Kurukuru PACS Ltd., Kurukuru now working under the administrative control of the Divisional Cooperative Officer, Eluru, Eluru District.

B.RAJSEKHAR
EX-OFFICIO SPECIAL CHIEF SECRETARY TO GOVERNMENT